

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

HOUSE BILL 373

47TH LEGISLATURE - STATE OF NEW MEXICO - FIRST SESSION, 2005

INTRODUCED BY

W. C. "Dub" Williams

AN ACT

RELATING TO COUNTIES; PROVIDING FOR JUDICIAL RECOURSE FOR AN ELECTED OFFICIAL WHOSE BUDGET IS INADEQUATE; PROHIBITING THE DEPARTMENT OF FINANCE AND ADMINISTRATION FROM DISAPPROVING COUNTY BUDGETS ON THE GROUNDS THAT THE BUDGETED AMOUNT FOR AN ELECTED COUNTY OFFICIAL IS INADEQUATE.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. [NEW MATERIAL] INADEQUATE BUDGET FOR ELECTED COUNTY OFFICIAL--PETITION FOR WRIT OF MANDAMUS.--If, in the opinion of an elected county official, the budget enacted by the board of county commissioners is inadequate for the official to perform his duties, the official may petition the district court for the county for a writ of mandamus directing the board of county commissioners to authorize the amount necessary for the elected official to adequately perform those

underscored material = new  
[bracketed material] = delete

underscored material = new  
[bracketed material] = delete

1 duties.

2 Section 2. Section 6-6-2 NMSA 1978 (being Laws 1957,  
3 Chapter 250, Section 2, as amended) is amended to read:

4 "6-6-2. LOCAL GOVERNMENT DIVISION-- POWERS AND DUTIES. --

5 A. The local government division of the department  
6 of finance and administration has the power and duty in  
7 relation to local public bodies to:

8 [~~A.-~~] (1) require each local public body to  
9 furnish and file with the division, on or before June 1 of each  
10 year, a proposed budget for the next fiscal year;

11 [~~B.-~~] (2) examine each proposed budget and, on  
12 or before July 1 of each year, approve and certify to each  
13 local public body an operating budget for use pending approval  
14 of a final budget;

15 [~~C.-~~] (3) hold public hearings on proposed  
16 budgets;

17 [~~D.-~~] (4) make corrections, revisions and  
18 amendments to the proposed budgets as may be necessary to meet  
19 the requirements of law;

20 [~~E.-~~] (5) certify a final budget for each local  
21 public body to the appropriate governing body prior to the  
22 first Monday in September of each year. The budgets, when  
23 approved, are binding upon all tax officials of the state;

24 [~~F.-~~] (6) require periodic financial reports,  
25 at least quarterly, of local public bodies. The reports shall

. 154034. 1

underscored material = new  
[bracketed material] = delete

1 contain the pertinent details regarding applications for  
2 federal money or federal grants-in-aid or regarding federal  
3 money or federal grants-in-aid received, including details of  
4 programs, matching funds, personnel requirements, salary  
5 provisions and program numbers, as indicated in the catalog of  
6 federal domestic assistance, of the federal funds applied for  
7 and of those received;

8 [G.] (7) upon the approval of the secretary of  
9 finance and administration, authorize the transfer of funds  
10 from one budget item to another when the transfer is requested  
11 and a need exists meriting the transfer and the transfer is not  
12 prohibited by law. In case of a need necessitating the  
13 expenditure for an item not provided for in the budget, upon  
14 approval of the secretary of finance and administration, the  
15 budget may be revised to authorize the expenditures;

16 [H.] (8) with written approval of the  
17 secretary of finance and administration, increase the total  
18 budget of any local public body in the event the local public  
19 body undertakes an activity, service, project or construction  
20 program that was not contemplated at the time the final budget  
21 was adopted and approved and which activity, service, project  
22 or construction program will produce sufficient revenue to  
23 cover the increase in the budget or the local public body has  
24 surplus funds on hand not necessary to meet the expenditures  
25 provided for in the budget with which to cover the increase in

. 154034. 1

underscored material = new  
[bracketed material] = delete

1 the budget; provided, however, that the attorney general shall  
2 review legal questions identified by the secretary arising in  
3 connection with such budget increase requests;

4 [~~I-~~] (9) supervise the disbursement of funds  
5 to the end that expenditures will not be made in excess of  
6 budgeted items or for items not budgeted and that there will  
7 not be illegal expenditures;

8 [~~J-~~] (10) prescribe the form for all budgets,  
9 books, records and accounts for local public bodies; and

10 [~~K-~~] (11) with the approval of the secretary  
11 of finance and administration, make rules relating to budgets,  
12 records, reports, handling and disbursement of public funds or  
13 in any manner relating to the financial affairs of the local  
14 public bodies.

15 B. No county budget shall be disapproved or  
16 corrected, revised or amended by the local government division  
17 of the department of finance and administration on the grounds  
18 that the proposed budget for an elected county official is  
19 inadequate for the official to perform his duties."

20 Section 3. Section 7-36-16 NMSA 1978 (being Laws 1973,  
21 Chapter 258, Section 18, as amended) is amended to read:

22 "7-36-16. RESPONSIBILITY OF COUNTY ASSESSORS TO DETERMINE  
23 AND MAINTAIN CURRENT AND CORRECT VALUES OF PROPERTY. --

24 A. County assessors shall determine values of  
25 property for property taxation purposes in accordance with the

. 154034. 1

underscored material = new  
[bracketed material] = delete

1 Property Tax Code and the regulations, orders, rulings and  
2 instructions of the department. Except as limited in Section  
3 7-36-21.2 NMSA 1978, they shall also implement a program of  
4 updating property values so that current and correct values of  
5 property are maintained and shall have sole responsibility and  
6 authority at the county level for property valuation  
7 maintenance, subject only to the general supervisory powers of  
8 the [~~director~~] secretary.

9 B. The [~~director~~] secretary shall implement a  
10 program of regular evaluation of county assessors' valuation  
11 activities with particular emphasis on the maintenance of  
12 current and correct values.

13 C. Upon request of the county assessor, the  
14 [~~director~~] secretary may contract with a board of county  
15 commissioners for the department to assume all or part of the  
16 responsibilities, functions and authority of a county assessor  
17 to establish or operate a property valuation maintenance  
18 program in the county. The contract shall be in writing and  
19 shall include provisions for the sharing of the program costs  
20 between the county and the department. The contract ~~must~~  
21 include specific descriptions of the objectives to be reached  
22 and the tasks to be performed by the contracting parties. The  
23 initial term of any contract authorized under this subsection  
24 shall not extend beyond the end of the fiscal year following  
25 the fiscal year in which it is executed, but contracts may be

. 154034. 1

underscored material = new  
[bracketed material] = delete

1 renewed for additional one-year periods for succeeding years.

2 D. ~~[The department of finance and administration~~  
3 ~~shall not approve the operating budget of any county in which~~  
4 ~~there is not an adequate allocation of funds to the county~~  
5 ~~assessor for the purpose of fulfilling his responsibilities for~~  
6 ~~property valuation maintenance under this section.]~~ If the  
7 department of finance and administration questions the adequacy  
8 of ~~[any allocation of funds for this purpose]~~ a county  
9 assessor's budget, it shall consult with the department, the  
10 board of county commissioners and the county assessor ~~[in~~  
11 ~~making its determination of adequacy]~~.

12 E. To aid the board of county commissioners in  
13 determining whether a county assessor is operating an efficient  
14 program of property valuation maintenance and in determining  
15 the amount to be allocated to him for this function, the county  
16 assessor shall present with his annual budget request a written  
17 report setting forth improvements of property added to  
18 valuation records during the year, additions of new property to  
19 valuation records during the year, increases and decreases of  
20 valuation during the year, the relationship of sales prices of  
21 property sold to values of the property for property taxation  
22 purposes and the current status of the overall property  
23 valuation maintenance program in the county. The county  
24 assessor shall send a copy of this report to the department."

25 Section 4. EFFECTIVE DATE. --The effective date of the

. 154034. 1

underscored material = new  
[bracketed material] = delete

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

provisions of this act is July 1, 2005.

- 7 -